

**Service Area Plan**  
**Department of Accounts**  
**Financial Systems Development (72401)**

## **Service Area Background Information**

### **Service Area Description**

DOA management recognizes the increasing value of information generation as a service. Integration between systems continues to increase, particularly between mainframe and desktop processing environments. This functional activity supports the operation of the statewide general ledger system (CARS), the statewide payroll system (CIPPS), and the statewide fixed asset system (FAACS), as well as other related statewide financial information systems.

This area includes the ongoing planning needed to promote the coordinated development and integration of hardware, database systems, application programs, and communications within DOA and between DOA and its customers. All planning is done in conformance with the guidelines of the Virginia Information Technology Agency (VITA). Weekly management status meetings and the annual update to the agency information technology plan are used to support this activity.

### **Service Area Alignment to Mission**

This service area develops new applications that support the activities of the agency in CARS, CIPPS, and FAACS, which aligns perfectly with the mission of maintaining a uniform accounting system. This service area also implements new web applications that DOA requires. Examples of web applications developed over the last several years include REDI Virginia (EDI information system), Payline (employee pay and leave information), and Reportline (DOA electronic reports system). Development is distinguished from maintenance in that development involves creating new functionality, whereas maintenance supports the continued use of existing functionality.

### **Service Area Statutory Authority**

§ 2.2-802 General accounting and clearance through Comptroller.

In the Department the Comptroller shall maintain a complete system of general accounting to comprehend the financial transactions of every state department, division, officer, board, commission, institution or other agency owned or controlled by the Commonwealth, whether at the seat of government or not. All transactions in public funds shall clear through the Comptroller's office.

(Code 1950, § 2-162; 1958, c. 124; 1966, c. 677, § 2.1-195; 2001, c. 844.)

### **Service Area Customer Base**

Customers	Served	Potential
CARS, CIPPS and FAACS serve most agencies in the Commonwealth	230	230

### **Service Area Products and Services**

- This area produces program code that operates the financial accounting systems in DOA.

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address.

# Service Area Plan

## Department of Accounts

### Financial Systems Development (72401)

The impact of new Code and accounting requirements on our system and business.

#### Anticipated Changes to Service Area Products and Services

We anticipate enhancements to our systems identified through analysis and enhancements which will be required to meet new Code or accounting requirements.

#### Service Area Financial Summary

This area is general funded.

	<u>Fiscal Year 2007</u>		<u>Fiscal Year 2008</u>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$625,807	\$0	\$625,807	\$0
Changes to Base	\$47,264	\$0	\$47,264	\$0
<b>SERVICE AREA</b>	<b>\$673,071</b>	<b>\$0</b>	<b>\$673,071</b>	<b>\$0</b>

## Service Area Objectives, Measures, and Strategies

#### Objective 72401.01

*Comply with established deadlines to upgrade software and implement systems enhancements to be legislative mandates.*

Existing software providers such as GEAC (CIPPS software) and BARR (computer room software) provide updates to software previously purchased. Upgrades are required to be put in place in order to maintain the license agreement with the vendors. These software upgrades generally require the upgrade be put in place by a specific date or they invalidate the software license. This objective ensures that software upgrades be made to existing software by the deadlines provided in order to maintain the license.

This objective also ensures software development is executed to supported system enhances required pursuant to federal and state legislative mandates.

#### This Objective Supports the Following Agency Goals:

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(Maintaining valid licenses ensures that the integrity of the financial information remains intact.)

#### This Objective Has The Following Measure(s):

- **Measure 72401.01.02**  
*Percent of the time vendor established software upgrade deadlines are met.*

<b>Measure Type:</b>	Outcome
<b>Measure Frequency:</b>	Annually
<b>Measure Baseline:</b>	100%, 2005
<b>Measure Target:</b>	100%, 2006-2008 biennium

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**Measure Source and Calculation:** DOA systems development maintains this data.

**Objective 72401.01 Has the Following Strategies:**

- Begin working with the software upgrade as soon as the upgrade is available so there's as much time as possible to upgrade software.

**Service Area Plan**  
**Department of Accounts**  
**Financial Systems Maintenance (72402)**

## **Service Area Background Information**

### **Service Area Description**

Systems maintenance area maintains existing systems including CARS, CIPPS, & FAACS. This area also maintains existing web applications such as Reportline, Payline, and Redi Virginia. Maintenance is distinguished from development in that development involves creating new functionality, whereas maintenance supports the continued use of existing functionality.

### **Service Area Alignment to Mission**

This service area supports the mission of DOA by maintaining the systems that provide a uniform system of accounting for the Commonwealth.

### **Service Area Statutory Authority**

§ 2.2-802 General accounting and clearance through Comptroller.

In the Department the Comptroller shall maintain a complete system of general accounting to comprehend the financial transactions of every state department, division, officer, board, commission, institution or other agency owned or controlled by the Commonwealth, whether at the seat of government or not. All transactions in public funds shall clear through the Comptroller's office.

(Code 1950, § 2-162; 1958, c. 124; 1966, c. 677, § 2.1-195; 2001, c. 844.)

### **Service Area Customer Base**

Customers	Served	Potential
Employees at Commonwealth Agencies and Institutions that use statewide systems	230	230

### **Service Area Products and Services**

- The product for this area is programming code.

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address. The impact of new Code and accounting requirements on our system and business.

#### **Anticipated Changes to Service Area Products and Services**

We anticipate enhancements to our systems identified through analysis and enhancements which will be required to meet new Code or accounting requirements.

### **Service Area Financial Summary**

- This area is completely funded by general fund dollars.

Fiscal Year 2007		Fiscal Year 2008	
General Fund	Nongeneral Fund	General Fund	Nongeneral Fund

**Service Area Plan**  
**Department of Accounts**  
**Financial Systems Maintenance (72402)**

Base Budget	\$938,710	\$0	\$938,710	\$0
Changes to Base	\$70,896	\$0	\$70,896	\$0
<b>SERVICE AREA</b>	<b>\$1,009,606</b>	<b>\$0</b>	<b>\$1,009,606</b>	<b>\$0</b>

## Service Area Objectives, Measures, and Strategies

### **Objective 72402.01**

*Comply with legislated deadlines for system upgrades.*

The general assembly sometimes passes legislation that requires DOA to make changes to our major systems. This can impact CARS, CIPPS, FAACS and some other minor systems. This objective recognizes that these changes must be completed by the legislated deadline.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
 (This objective ensures that the integrity of the financial systems is maintained.)

#### **This Objective Has The Following Measure(s):**

- **Measure 72402.01.01**

*Percent of time legislated deadlines for system upgrades are met.*

**Measure Type:** Outcome

**Measure Frequency:** Annually

**Measure Baseline:** 100%, 2005

**Measure Target:** 100%, 2006-2008 biennium

**Measure Source and Calculation:** The source of the measure is whether the programming changes were made by the deadline.

#### **Objective 72402.01 Has the Following Strategies:**

- Monitor mandated projects to ensure that legislated deadlines are met 100% of the time.

# **Service Area Plan**

## **Department of Accounts**

### **Computer Services (72404)**

## **Service Area Background Information**

### **Service Area Description**

Integration between systems continues to increase, particularly between mainframe and desktop processing environments. This service area supports the operation of the statewide general ledger system (CARS), the statewide payroll system (CIPPS), and the statewide fixed asset system (FAACS), as well as other related statewide financial information systems. DOA transitioned to VITA in July, 2004. At that time the staff associated with these functions became employees of VITA. DOA continues to monitor the performance of these functions, in conjunction with VITA.

### **Service Area Alignment to Mission**

This area includes a production control group as well as computer room operators. Production control ensures that nightly jobs are run when they are required to be run. Responsibilities include the procurement, installation and maintenance of the agency hardware environment, which includes several high-speed printers, and a networked desktop environment, which supports more than 90 users. It also includes related services provided to other agencies such as remote print distribution. On a typical day 600,000 lines of print will be distributed electronically to remote sites. The staff to provide this service transition to VITA as of July 1, 2004.

### **Service Area Statutory Authority**

§ 2.2-802 General accounting and clearance through Comptroller.

In the Department the Comptroller shall maintain a complete system of general accounting to comprehend the financial transactions of every state department, division, officer, board, commission, institution or other agency owned or controlled by the Commonwealth, whether at the seat of government or not. All transactions in public funds shall clear through the Comptroller's office.

(Code 1950, § 2-162; 1958, c. 124; 1966, c. 677, § 2.1-195; 2001, c. 844.)

### **Service Area Customer Base**

<b>Customers</b>	<b>Served</b>	<b>Potential</b>
Employees at Commonwealth Agencies and Institutions that use the statewide system	230	230
Employees at Local Political Subdivisions that use the statewide systems	325	325

### **Service Area Products and Services**

- Statewide systems, CARS, CIPPS, FAACS

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address. The impact of new Code and accounting requirements on our system and business.

# Service Area Plan

## Department of Accounts

### Computer Services (72404)

#### Anticipated Changes to Service Area Products and Services

We anticipate enhancements to our systems identified through analysis and enhancements which will be required to meet new Code or accounting requirements.

#### Service Area Financial Summary

	<u>Fiscal Year 2007</u>		<u>Fiscal Year 2008</u>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$1,756,837	\$0	\$1,756,837	\$0
Changes to Base	\$0	\$0	\$0	\$0
<b>SERVICE AREA</b>	<b>\$1,756,837</b>	<b>\$0</b>	<b>\$1,756,837</b>	<b>\$0</b>

## Service Area Objectives, Measures, and Strategies

### Objective 72404.01

*Ensure that agency systems are available for use by DOA customers.*

In order for DOA to properly serve our agency customers, the main systems (CARS, CIPPS, and FAACS) must be available for use.

#### This Objective Supports the Following Agency Goals:

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(This ensures that agencies have the necessary resource to properly meet accounting policies & procedures.)

#### This Objective Has The Following Measure(s):

- **Measure 72404.01.01**

*Percent of time that major systems are available*

**Measure Type:** Outcome

**Measure Frequency:** Monthly

**Measure Baseline:** 100%, June 2005

**Measure Target:** 95%, 2006 - 2008 biennium

**Measure Source and Calculation:** VITA is now providing this service and calculates this measure.

#### Objective 72404.01 Has the Following Strategies:

- Monitor system availability to ensure the system stoppages are limited in duration.

### Objective 72404.02

*Ensure that help desk calls are handled in a timely manner.*

The availability of agency desktop systems is critical to the operations of DOA. This objective is intended to limit the duration of the down-time.

#### This Objective Supports the Following Agency Goals:

# **Service Area Plan**

## ***Department of Accounts***

### ***Computer Services (72404)***

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(Availability of access to desktop computers is essential for maintaining employee productivity.)

#### **This Objective Has The Following Measure(s):**

- **Measure 72404.02.02**

*Percent of help desk calls resolved within one day.*

**Measure Type:** Outcome

**Measure Frequency:** Monthly

**Measure Baseline:** June, 2005 - 98.9%

**Measure Target:** Greater than 95%, each month

**Measure Source and Calculation:** VITA supplies this service to DOA and provides monthly reports.

#### **Objective 72404.02 Has the Following Strategies:**

- Strive to handle help desk call as quickly as possible in order for desk top computers to be available for use by agency personnel.



# **Service Area Plan**

## **Department of Accounts**

### **General Accounting (73701)**

## **Service Area Background Information**

### **Service Area Description**

The Department of Accounts (DOA) maintains the official accounts for the Commonwealth in the Commonwealth Accounting and Reporting System (CARS). Deposit and disbursement transactions are entered by agencies on-line during the workday and computer edited against authorized spending levels in nightly batch runs. A daily reconciliation of the state's cash position in the books of the Comptroller to the books of the State Treasurer is performed. Various accounting reports are generated for use by agency and DOA staff to reconcile the accounts each day and identify and resolve any discrepancies that are identified. All disbursements of public funds must be processed through CARS. This service area also includes management of the state-aid-intercept program.

### **Appropriation Control**

This service area involves the internal control procedures used by state government to enforce compliance with appropriation law. Following enactment of the Appropriation Act, two agencies become responsible for ensuring that appropriation law is followed. DPB authorizes the expenditure of appropriated funds through the allotment process, while DOA enforces this authorization through the automated edits and manual procedures that support the general ledger. This service area includes the preparation of year-end reconciliations that account for all expenditures as authorized in the Appropriation Act.

### **Support Locality Revenue Deposits**

DOA has general oversight for deposit reconciliation for all sources of state revenue. However, a separate service involves the processing of deposits from local governments and the court system. Given the many different administrative environments found among local governments and the various state courts, DOA has assumed a higher level of processing responsibility for these deposits. Each month DOA handles an average of 33,000 local deposit certificates that account for between \$55 million and \$70 million in state receipts. Following a decentralization initiative begun in early 2003, entry of these deposit transactions into the central accounting system is largely executed by localities. A related responsibility is the monthly summarization and certification of recordation taxes, a portion of which are ultimately due to localities. This service also includes procedures for refunding forfeited bail bonds as ordered by a court.

### **Interest Calculation**

Virginia statutory and appropriation law frequently allocates interest income earned by the Treasurer to specific non-general funds. This requires detailed calculations and record keeping necessary to allocate interest and demonstrate compliance with the related legal provisions.

### **Debt Setoff Program**

Section 2.2-4806 of the Code authorizes the recovery of overdue debts owed the Commonwealth from suppliers for amounts to be paid for procured goods and services. This is a debt setoff program similar to that used by Tax to recover debts from state tax refunds. Since its inception in 1991 through FY 2002 this program has recovered in excess of \$47.8 million in overdue debts owed the Commonwealth.

### **Loan, Line of Credit and Grant Coordination**

The Appropriation Act provides for intra-governmental loans and lines of credit from the Treasury to

# **Service Area Plan**

## **Department of Accounts**

### **General Accounting (73701)**

support state programs that are anticipating non-general funds from federal grants and contracts, bond sales, and similar situations. The Comptroller's office is responsible for development of procedures for agencies to follow in applying and justifying such requests. DOA must administer these financial transactions including interest calculation, timing of repayment, and proper accounting and reporting. This service includes the processing of state grants to non-state agencies as authorized by the Appropriation Act and regulated by DPB.

#### **Financial Electronic Data Interchange (FEDI)**

FEDI increases administrative efficiency and reduces costs through the replacement of check payments with automated transactions. The program was implemented in 1994. The Commonwealth has over eleven thousand trading partners accepting electronic payments including vendors, localities, state agencies/employees and grant recipients.

#### **Revenue Report**

A report is prepared monthly to report General Fund and Lottery revenue collections tracked against the latest official revenue forecast. Comparative data on the various revenue sources are provided reflecting actual revenues collected for the month and year-to-date compared to collections for the same period in the previous fiscal year. The percentage change in revenues for the month and year-to-date are also compared to the percentage change required by the revenue estimate.

#### **Distributions to Local Governments**

The State Comptroller is mandated by law to distribute certain funds to local governments. Such distributions include funds allocated to localities pursuant to the sales and use tax based upon school age population, a percentage of ABC profits based on total population, and recordation tax for which the total distribution is fixed but each locality's share is based upon their collections compared to total collections.

#### **Personal Property Tax Relief Act (PPTRA)**

DOA disburses funds to local governments pursuant to the Personal Property Tax Relief Act.

#### **Agency Accounting/Internal Control Oversight**

As the Commonwealth's central accounting agency, DOA develops and promulgates accounting and internal control policies and procedures. In this role, DOA oversees each agency fiscal office in the Commonwealth. These responsibilities include publication of the Commonwealth Accounting Policies and Procedures Manual, preparation and publication of year-end closing procedures, development of agency fiscal officer training, conducting quality control analytical procedures, and development of an agency risk management and internal control standards including best practices for internal control policies and procedures for state agencies.

### **Service Area Alignment to Mission**

The General Accounting service area directly supports the mission of the agency by ensuring the integrity of the general ledger system and providing a uniform system of accounting.

### **Service Area Statutory Authority**

The Code of Virginia establishes the basis for statewide general accounting. The following are the main code sections that apply:

# Service Area Plan

## Department of Accounts

### General Accounting (73701)

The Comptroller shall...maintain a complete system of general accounting to comprehend the financial transactions of every state department...all unsettled accounts on the books of the Comptroller shall be balanced on the last day of each fiscal year and the balances brought forward for this purpose there shall be a general ledger of accounts which shall show the balances due to or from the Commonwealth. (§2.2-802, §2.2-809)

The Comptroller shall...maintain unified accounting and control (by) prescribing what accounts are to be kept by each agency, in addition to the system of general accounting maintained by the Comptroller. (§2.2-803)

#### **Service Area Customer Base**

Customers	Served	Potential
Localities	330	330
State Agencies & Institutions	230	230

#### **Service Area Products and Services**

- This service area provides all accounting reports for state agencies through the CARS system.

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address. The impact of new Code and accounting requirements on our system and business.

#### **Anticipated Changes to Service Area Products and Services**

We anticipate enhancements to our systems identified through analysis and enhancements which will be required to meet new Code or accounting requirements.

#### **Service Area Financial Summary**

	<b><u>Fiscal Year 2007</u></b>		<b><u>Fiscal Year 2008</u></b>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$1,206,497	\$0	\$1,206,497	\$0
Changes to Base	\$91,698	\$275,000	\$91,698	\$275,000
<b>SERVICE AREA</b>	<b>\$1,298,195</b>	<b>\$275,000</b>	<b>\$1,298,195</b>	<b>\$275,000</b>

## **Service Area Objectives, Measures, and Strategies**

### **Objective 73701.01**

***Ensure cash in CARS and cash in the Treasurer's system are reconciled.***

Each time an edit is run in CARS a reconciliation of cash is prepared. This is prepared within one business day of the edit. This reconciliation compares the cash recorded in CARS with that recorded with the Treasurer of Virginia. Correcting journal entries are prepared for each discrepancy identified.

# **Service Area Plan**

## **Department of Accounts**

### **General Accounting (73701)**

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.01.10**  
*Percentage of reconciliations occurring within one business day of each CARS edit.*  
**Measure Type:** Outcome  
**Measure Frequency:** Other  
**Measure Baseline:** 100 %, FY 2005  
**Measure Target:** 100%, 2006-2008 biennium  
**Measure Source and Calculation:** General accounting maintains this data.

#### **Objective 73701.01 Has the Following Strategies:**

- Prepare a cash reconciliation after every edit was run.

#### **Objective 73701.02**

##### ***Enhance Commonwealth Internal Controls.***

The development of a comprehensive ERM directive is intended to communicate the current best practices regarding the adequacy of internal control policies and procedures. This directive will also provide the tools to assist agency management with this initiative. Enhance agency reconciliation and general ledger analysis processes.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.02.01**  
*Publication of a statewide directive on Enterprise Risk Management.*  
**Measure Type:** Output  
**Measure Frequency:** Annually  
**Measure Baseline:** Publication of an ERM directive  
**Measure Target:** Publication of an ERM directive  
**Measure Source and Calculation:** This measure will be met when the directive is published.
- **Measure 73701.02.02**  
*Percent of agency identified reconciliation discrepancies resolved in one month.*  
**Measure Type:** Outcome  
**Measure Frequency:** Monthly  
**Measure Baseline:** 100%, FY 2005  
**Measure Target:** 100%, 2006-2008 biennium  
**Measure Source and Calculation:** Agency exception registers.
- **Measure 73701.02.03**

# **Service Area Plan**

## **Department of Accounts**

### **General Accounting (73701)**

*Percent of all general ledger anomalies identified and resolved within one month.*

**Measure Type:** Outcome

**Measure Frequency:** Monthly

**Measure Baseline:** 100%, FY 2005

**Measure Target:** 100%, 2006-2008 biennium.

**Measure Source and Calculation:** The General Accounting quality assurance general ledger review process identifies anomalies that are reported to agencies for corrective action. Anomalies corrected is divided by those reported.

#### **Objective 73701.02 Has the Following Strategies:**

- The strategy for establishing a directive related to ERM is to enhance awareness of internal controls in the Commonwealth and to provide the tools that agencies can utilize.

#### **Objective 73701.03**

*Execute fiscal year-end close.*

There is a complex series of tasks to perform in order to close the books of the Commonwealth at year end. These steps occur after agencies no longer have access to the systems. These tasks are to be performed by early August in order for all financial reports can be produced in the times required by state law.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.03.11**

*Close the books of the Commonwealth by August 1 each year.*

**Measure Type:** Outcome

**Measure Frequency:** Annually

**Measure Baseline:** August, 2005.

**Measure Target:** August, 2006-2008 biennium

**Measure Source and Calculation:** General accounting maintains this data.

#### **Objective 73701.03 Has the Following Strategies:**

- Proper planning and coordination will ensure that the closing of the books occurs every year by the designated date.

#### **Objective 73701.04**

*Analyze and report general fund revenues.*

Prepare the monthly general fund revenue report to provide the Secretary of Finance and other decision makers with up to date information related to the collection of revenue in the Commonwealth.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

# **Service Area Plan**

## **Department of Accounts**

### **General Accounting (73701)**

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.04.00**  
*Percent of time the general fund revenue report is prepared within two business days after the CARS mo*  
**Measure Type:** Output  
**Measure Frequency:** Monthly  
**Measure Baseline:** 100%, FY2005.  
**Measure Target:** 100%, 2006-2008 biennium  
**Measure Source and Calculation:** The general fund revenue report is posted on the Secretary of Finance web site on a monthly basis.

#### **Objective 73701.04 Has the Following Strategies:**

- Enhance the integrity of the financial information provided to decision makers by reviewing and publishing the monthly revenue report.

#### **Objective 73701.05**

##### ***Process legislatively mandated distributions to localities.***

There are five different distributions to localities required by the Code of Virginia. These include:

- Tennessee Valley Authority
- Recordation Tax
- ABC net profits and wine tax
- Rolling Stock
- Sales Taxes for qualified facilities

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.05.04**  
*Percent of distributions to local governments processed by legislated time frames.*  
**Measure Type:** Outcome  
**Measure Frequency:** Annually  
**Measure Baseline:** 100%, FY2005.  
**Measure Target:** 100%, 2006-2008 biennium  
**Measure Source and Calculation:** General Accounting maintains the data for this measure.

#### **Objective 73701.05 Has the Following Strategies:**

- Prepare a plan to ensure that all distributions to localities are made in accordance to the law.

#### **Objective 73701.06**

##### ***Resolve CARS error file transactions.***

CARS has many edits that ensure that transactions post in accordance the accounting policies of the Commonwealth. When transactions do not meet criteria required, they are posted to an error file. This error file must be analyzed and action must be taken to correct the error.

# **Service Area Plan**

## **Department of Accounts**

### **General Accounting (73701)**

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.06.05**

*Percent of all CARS error file transactions resolved within one business day.*

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** 95%, FY2005.

**Measure Target:** 95%, 2006-2008 biennium

**Measure Source and Calculation:** General accounting maintains this data.

#### **Objective 73701.06 Has the Following Strategies:**

- Review the error file after every edit is run to ensure that error file transactions are resolved timely.

#### **Objective 73701.07**

*Calculate and record interest due to non-general funds.*

Legislation requires that interest be calculated on non-general funds based on cash balances on hand. Interest is calculated by on interest being earned on investments of the non-general funds by the Treasurer's office. On a quarterly basis, the interest earned by the non-general fund is calculated and posted to the fund.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.07.06**

*Percent of interest postings that occur within 30 days of the close of each quarter.*

**Measure Type:** Outcome

**Measure Frequency:** Quarterly

**Measure Baseline:** 100%, FY2005.

**Measure Target:** 100%, 2006-2008 biennium

**Measure Source and Calculation:** General Accounting maintains this calculation.

#### **Objective 73701.07 Has the Following Strategies:**

- Prepare schedule to ensure that interest is calculated in the time periods demanded.

#### **Objective 73701.08**

*Ensure compliance with original legislative appropriations.*

Original legislative appropriations are submitted to DOA by DPB. General accounting must review the transmission and verify that it is in accordance with the appropriations act as passed by the General Assembly.

# **Service Area Plan**

## **Department of Accounts**

### **General Accounting (73701)**

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73701.08.07**  
*Percent of time original legislative appropriations are recorded within 7 days.*  
**Measure Type:** Output  
**Measure Frequency:** Annually  
**Measure Baseline:** 100%, 2005.  
**Measure Target:** 100%, 2006-2008 biennium.  
**Measure Source and Calculation:** General accounting maintains this data.

#### **Objective 73701.08 Has the Following Strategies:**

- Communicate with DPB to ensure that DOA knows when budget transactions are sent to DOA for entry into CARS.



**Service Area Plan**  
**Department of Accounts**  
**Disbursements Review (73702)**

## **Service Area Background Information**

### **Service Area Description**

This service involves the promulgation and interpretation of policies, procedures and controls governing the disbursement of public funds, and the review of transactions prior to payment to ensure that policies and controls are being enforced by agency fiscal personnel. Disbursements review responsibility prior to payment has been largely delegated to individual agencies. Agency performance is monitored through periodic post-disbursement reviews and reported to the Governor and Cabinet. Several agencies are still required to submit documents to DOA for review to support all disbursements prior to payment. These agencies have either not demonstrated the capability to manage a delegated program or are small agencies for which the cost of delegation is greater than the efficiency benefits to be gained. A few agencies, primarily those that support elected officials, are considered too sensitive to delegate.

This service area also includes the Division of the State Internal Auditor who provides an effective and efficient method for state employees to report fraud, waste, and abuse through the administration of the State Employee Fraud, Waste, and Abuse Hotline. DOA also assists in the establishment, development, and maintenance of agency Internal Audit Programs through training and technical assistance.

### **Service Area Alignment to Mission**

Disbursements review aligns very well with DOA's mission statement as its purpose is to ensure that financial transactions are posted to the accounting system properly so that the integrity of the financial data is preserved.

### **Service Area Statutory Authority**

This service area is covered by § 2.2-1822 which reads as follows:

The Comptroller shall not issue a disbursement warrant unless he shall have audited, through the use of statistical auditing or other acceptable means, the bill, invoice, account, payroll or other evidence of the claim, demand or charge and satisfied himself as to the regularity, legality and correctness of the expenditure or disbursement, and that the claim has not been previously paid.

### **Service Area Customer Base**

Customers	Served	Potential
Fiscal Staff of Agencies in the Commonwealth	230	230

### **Service Area Products and Services**

- This service area produces audit reports when they review decentralized agencies disbursement records. These audit reports serve to inform agencies on where they deviated from state accounting policies & procedures and how to improve their future performance.

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address. The impact of new Code and accounting requirements on our system and business.

#### **Anticipated Changes to Service Area Products and Services**

# Service Area Plan

## Department of Accounts

### Disbursements Review (73702)

We anticipate enhancements to our systems identified through analysis and enhancements which will be required to meet new Code or accounting requirements.

#### **Service Area Financial Summary**

The budget for this area is funded with all general funds.

	<u>Fiscal Year 2007</u>		<u>Fiscal Year 2008</u>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$545,414	\$0	\$545,414	\$0
Changes to Base	\$178,615	\$0	\$178,615	\$0
<b>SERVICE AREA</b>	<b>\$724,029</b>	<b>\$0</b>	<b>\$724,029</b>	<b>\$0</b>

## Service Area Objectives, Measures, and Strategies

### **Objective 73702.01**

#### ***Audit decentralized agencies.***

Decentralized agencies are not required to send documentation to DOA prior to a payment being processed. This objective is intended to enhance the financial information being transmitted to our accounting system and enhances the integrity of the financial information.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(The audits of decentralized agencies ensure that agencies are following the policies and procedures promulgated in the CAPP manual.)

#### **This Objective Has The Following Measure(s):**

- **Measure 73702.01.02**

***Conduct audits of decentralized agencies a minimum of once every two years.***

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** Currently, audits are conducted on an irregular basis due to lack of staffing.

**Measure Target:** Conducting audits once every two years is the minimum necessary to ensure that agencies are complying with CAPP manual policies and procedures.

**Measure Source and Calculation:** Statistics related to the audits of decentralized agencies are gathered by the disbursements review unit.

#### **Objective 73702.01 Has the Following Strategies:**

- Prepare a schedule to ensure that audits are conducted with each agency in the timeframe specified, unless performance indicates a change in the two year plan.

### **Objective 73702.02**

***Administer the Fraud, Waste, and Abuse Hotline in accordance with Executive Order 24.***

# **Service Area Plan**

## **Department of Accounts**

### **Disbursements Review (73702)**

DSIA manages the FWA Hotline in a manner that encourages state employees to report fraud, waste and abuse of state resources. They ensure that recommendations and corrective actions are implemented in a timely manner and that they adequately address the issues that led to substantiated allegations; and help ensure that Commonwealth policies, rules, regulations, and laws are followed

#### **This Objective Supports the Following Agency Goals:**

- Strengthen oversight and improve agency internal controls.

#### **This Objective Has The Following Measure(s):**

- **Measure 73702.02.02**

*Percent of the hotline cases assigned within two business days.*

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** 85%, 2005.

**Measure Target:** 80%, 2006-2008 biennium.

**Measure Source and Calculation:** The Division of the State Internal Auditor maintains this data.

#### **Objective 73702.02 Has the Following Strategies:**

- Continuous monitoring of hot line call is required.

#### **Objective 73702.03**

*Provide economical training to Commonwealth internal auditors.*

The Division of the State Internal Auditor is charged with providing training for the Commonwealth's internal auditors in order to bring leading edge, low cost training that assists auditors in addressing their training needs while enhancing the knowledge, skills, and abilities necessary to perform their daily audit responsibilities.

#### **This Objective Supports the Following Agency Goals:**

- Strengthen oversight and improve agency internal controls.

#### **This Objective Has The Following Measure(s):**

- **Measure 73702.03.03**

*Percent savings achieved in the cost of tuition for internal audit training classes sponsored by the Division.*

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** FY 2005, 61% savings

**Measure Target:** 60% savings, 2006-2008 biennium

**Measure Source and Calculation:** DSIA maintains this data.

#### **Objective 73702.03 Has the Following Strategies:**

- Contact many vendors when arranging class schedules to obtain the best selection of courses at the best prices.

# **Service Area Plan**

## ***Department of Accounts***

### ***Payroll Operations (73703)***

## **Service Area Background Information**

### **Service Area Description**

The State Payroll Operations service area administers the central payroll system (CIPPS) and ensures and facilitates the calculation of payroll and benefits for state employees by agency payroll personnel. Most state employees are served by CIPPS, although the largest state-supported colleges and universities operate independent payroll systems. In addition to payroll related services, this unit is responsible for the state's charge card services (both purchasing and travel), compliance monitoring and reporting.

Agencies may calculate several payrolls on a weekly, biweekly, semimonthly or monthly basis or "as needed" to cover special situations and demands. About 1,300 payroll staff at over 200 agencies and institutions are granted secure access to the central payroll system. The distribution of pay is either by direct deposit (about 90% of all salaried employees) or by payroll check.

Employers are subject to severe financial penalties for inaccurate reporting of federal tax withholding. DOA deposits about \$195 million each quarter on behalf of over 200 state agency employers. This activity includes the administration of the Federal Automated Deposit program (FAD), preparation and electronic filing of quarterly withholding reports (IRS Form 941), preparation of year end filings for over 120,000 W-2 forms, electronic reporting to the IRS and the Social Security Administration, and preparation and filing of adjusted forms as needed (Forms 941C, W-2C, and W-3C).

Accounting and disbursements processing for benefits covers the deduction, reconciliation, disbursement and accounting for all amounts deducted from employee pay for both state benefit and supplemental deduction programs. The major benefit deductions include health care, Section 125 flexible spending accounts, and the Section 457 deferred compensation program. This service also includes the transmission of data to the VRS for retirement service credit recording, as well as the accounting of funds for employees who are eligible and have elected to participate in one of the three optional retirement programs offered in place of VRS. All deducted amounts are reconciled before the funds are disbursed to the appropriate receiving party. Deductions for other purposes are also supported including, CVC (charitable foundation contributions), U.S. Savings Bond purchases, child support orders, garnishment fees, dues for employee associations and premiums for supplemental insurance coverage and tax-deferred annuities.

The Small Purchase Charge Card Program (SPCC) was initiated in order to reduce the volume and cost of accounts payable transactions. The program was implemented in January 1, 1995 and offers state agencies and institutions an alternative payment method when making small purchases under \$5,000. A "gold card" program also enables certain types of purchases to be charged up to \$50,000. In 2005, over \$220 million was purchased under this program and the Commonwealth received over \$1.5 million in rebates from the charge card vendor. The program is currently being converted to a new Mastercard platform.

The travel charge card program is used by individuals who travel overnight more than two times a year to pay for official state travel expenses. Employees request and receive reimbursement for travel expenses as they complete travel, but must pay their travel charge card bills monthly. In 2005, 6,300 travel charge cards are in use.

# **Service Area Plan**

## **Department of Accounts**

### **Payroll Operations (73703)**

This service area is responsible for the Report On Statewide Financial Management and Compliance. Each quarter DOA provides the Governor, Cabinet and Agency Heads with a comprehensive report on various measures used to monitor the degree to which agencies have complied with various accounting and financial management policies, procedures and standards of performance.

#### **Service Area Alignment to Mission**

This area supports the mission of the agency by processing payrolls efficiently, effectively and accurately. The charge card programs improve the efficiency and productivity of agencies in the Commonwealth.

#### **Service Area Statutory Authority**

§ 2.2-2814. How salaries, expenses and other allowances paid; time of payment.

The salaries, expenses and other allowances, including mileage, mentioned in this chapter, Chapter 1 (§ 2.2-100 et seq.) of this title and Chapter 1.1 (§ 30-19.11 et seq.) of Title 30 shall, except where otherwise specifically provided, be paid out of the state treasury after being duly audited, and the Comptroller shall draw his warrants on the State Treasurer for the payment thereof. Salaries shall be paid every two weeks, semimonthly or monthly, at the discretion of the Comptroller, upon such dates as the Comptroller may prescribe. Expenses shall be paid when they have been incurred, and the other allowances shall be paid when the services have been rendered or the travel has been performed however, members of the General Assembly and others traveling to the seat of government who would be entitled to mileage for traveling home may receive such mileage before going home.

(Code 1950, §§ 14-1, 14-27; 1962, c. 547; 1964, c. 386, § 14.1-1; 1998, c. 872, § 2.1-20.5; 2001, c. 844.)

#### **Service Area Customer Base**

<b>Customers</b>	<b>Served</b>	<b>Potential</b>
Employees of the Commonwealth	89,000	89,000
Fiscal Staffs in agencies	230	230

#### **Service Area Products and Services**

- This area administers the charge card programs ensuring timely remittances to the card vendor and compliance with policies and procedures.
- This area processes payrolls daily which results in the distribution of funds to state employees.
- This area prepares the Report on Statewide Financial Management and Compliance.

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address. The impact of new Code and accounting/payroll requirements on our system and business.

#### **Anticipated Changes to Service Area Products and Services**

We anticipate enhancements to our systems identified through analysis and enhancements which will be

# Service Area Plan

## Department of Accounts

### Payroll Operations (73703)

required to meet new Code or accounting requirements.

#### **Service Area Financial Summary**

This area is almost entirely funded by general funds. A small reimbursement is received annually from the Health Insurance Fund to cover for services rendered to the fund.

	<b><u>Fiscal Year 2007</u></b>		<b><u>Fiscal Year 2008</u></b>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$739,654	\$42,000	\$739,654	\$42,000
Changes to Base	\$64,010	\$16,665	\$64,010	\$16,665
<b>SERVICE AREA</b>	<b>\$803,664</b>	<b>\$58,665</b>	<b>\$803,664</b>	<b>\$58,665</b>

## **Service Area Objectives, Measures, and Strategies**

### **Objective 73703.01**

#### ***Improve personnel/payroll processing.***

Currently, data entry into both CIPPS & PMIS are required for over 5,000 transactions each quarter. This objective is intended to ease the data entry requirements on state personnel and improve efficiency of the payroll/personnel systems.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

#### **This Objective Has The Following Measure(s):**

- **Measure 73703.01.01**

***Percent of duplicate data entry requirements eliminated through automation/integration.***

**Measure Type:** Outcome

**Measure Frequency:** Annually

**Measure Baseline:** 70%, each quarter

**Measure Target:** 70%, 2006-2008 biennium

**Measure Source and Calculation:** Data generated by the CIPPS/PMIS systems.

#### **Objective 73703.01 Has the Following Strategies:**

- This objective is intended to reduce the effort required by agencies when entering information into both the CIPPS and PMIS.

### **Objective 73703.02**

#### ***Maximize efficiency and minimize processing costs related to the Commonwealth Purchasing Card.***

This objective is intended to increase the spend on the state purchasing card. This objective will maximize efficiency in agency processing and minimize processing costs. Moving to a Master Card platform will increase vendor acceptance and will result in a higher rebate for the state. This objective is hindered somewhat by a change in the provider of this service halfway through FY 2006.

# **Service Area Plan**

## **Department of Accounts**

### **Payroll Operations (73703)**

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(Using the procurement card to the maximum extent possible improves the efficiency in processing in state agencies.)

#### **This Objective Has The Following Measure(s):**

- **Measure 73703.02.00**

*Percent that the Commonwealth procurement card charge volume increases.*

**Measure Type:** Output **Measure Frequency:** Annually

**Measure Baseline:** 5%, FY 2006

**Measure Target:** 5%, 2006-2008 biennium

**Measure Source and Calculation:** The data is collected by the provider of the credit card service.

#### **Objective 73703.02 Has the Following Strategies:**

- This objective will increase the efficiency and effectiveness of state agencies by processing payments in the most efficient way possible.

#### **Objective 73703.03**

##### ***Train CIPPS payroll and leave users.***

Schedule a minimum of two CIPPS payroll or leave training sessions during each year. Also respond to individual agency requests for on-site training as needed.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(Training agency on use of CIPPS payroll and leave processes will increase the efficiency of the staff and improve agency performance.)

#### **This Objective Has The Following Measure(s):**

- **Measure 73703.03.03**

*Number of individuals offered CIPPS payroll or leave training.*

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** FY 2005 - 250. (The number of agency personnel trained in FY2005 was higher than normal due to new applications implemented in FY2005.)

**Measure Target:** 40, 2006-2008 biennium

**Measure Source and Calculation:** Payroll Operations maintains data.

#### **Objective 73703.03 Has the Following Strategies:**

- Schedule routine training sessions well in advance to ensure that agency personnel are properly trained.

#### **Objective 73703.04**

# **Service Area Plan**

## **Department of Accounts**

### **Payroll Operations (73703)**

#### ***Process payroll requests timely.***

This objective requires the review of payroll certification requests for appropriate pay periods and pay dates, ensuring all payrolls are processed by the final certification date and scheduling all standard and exception jobs nightly.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(Ensures timely processing of agency payrolls.)

#### **This Objective Has The Following Measure(s):**

- **Measure 73703.04.04**

***Percent of payrolls reviewed and processed by the final certification date.***

**Measure Type:** Outcome

**Measure Frequency:** Other

**Measure Baseline:** 100%, FY 2005

**Measure Target:** 100%, 2006-2008 biennium

**Measure Source and Calculation:** Payroll Operations maintains this data.

#### **Objective 73703.04 Has the Following Strategies:**

- Reviewing payroll requests and ensuring that all payrolls are properly certified improves accuracy and efficiency of payroll operations.

#### **Objective 73703.05**

##### ***Manage payroll deductions.***

Each pay period amounts are deducted from employee pay for various fringe benefits. These deductions must be transmitted to the vendors in a timely manner. Payroll operation reconciles deducted funds with posted amounts in CARS noting any timing differences. After reconciliation is complete the data file and the deducted funds are transmitted to the vendor.

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(This objective ensures that deducted funds are transmitted to the vendors accurately and timely.)

#### **This Objective Has The Following Measure(s):**

- **Measure 73703.05.05**

***Percent of payroll deductions transmitted to the vendor timely.***

**Measure Type:** Outcome      **Measure Frequency:** Other

**Measure Baseline:** 100%, FY2005

**Measure Target:** 100%, 2006-2008 biennium

**Measure Source and Calculation:** Payroll Operations maintains this data.

#### **Objective 73703.05 Has the Following Strategies:**

- This objective ensures that payroll deductions are transmitted to the vendor by the deadlines.



# **Service Area Plan**

## **Department of Accounts**

### **Payroll Operations (73703)**

#### **Objective 73703.06**

***Meet quarterly IRS reporting requirements and payment deadlines.***

This objective ensures that IRS quarterly reporting deadlines are met. This includes maintaining the composite tax database with payroll data, monitoring agency submission of quarterly reconciliations and performing adjustments as needed.

This objective includes the following:

- Monitor agency certification of calendar year reports
- Perform adjustments as requested by agencies
- Balance final report totals
- Print employee W-2's
- Coordinate activities with finishing vendor
- Transmit files to IRS

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(The balancing and transmission of taxes withheld assist in the accuracy and efficiency of payroll operations.)

#### **This Objective Has The Following Measure(s):**

- **Measure 73703.06.06**

***Percent of the 941 reports transmitted in accordance with IRS deadlines.***

**Measure Type:** Outcome      **Measure Frequency:** Quarterly

**Measure Baseline:** 100%, each quarter

**Measure Target:** 100%, each quarter in the 2006-2008 biennium

**Measure Source and Calculation:** Payroll Operations measures this.

- **Measure 73703.06.07**

***Percent of W-2s processed by the IRS deadline of January 28.***

**Measure Type:** Outcome      **Measure Frequency:** Annually

**Measure Baseline:** 100%, Fy 2005.

**Measure Target:** 100%, each year of the 2006-2008 biennium.

**Measure Source and Calculation:** Payroll Operations maintains data.

#### **Objective 73703.06 Has the Following Strategies:**

- Execute procedures in Payroll Operations ensure that the 941's are completed in a timely manner.

#### **Objective 73703.07**

***Process employee W-2's timely.***

This objective includes the following:

- Monitor agency certification of calendar year reports
- Perform adjustments as requested by agencies
- Balance final report totals
- Print employee W-2's
- Coordinate activities with finishing vendor

# **Service Area Plan**

## **Department of Accounts**

### **Payroll Operations (73703)**

- Transmit files to IRS

#### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.  
(This objective ensures that agency w-2's are produced accurately and transmitted to employees and the IRS by the deadlines.)

#### **This Objective Has The Following Measure(s):**

- **Measure 73703.07.08**  
*Percent of W-2's processed by the employee deadline of January 28.*  
**Measure Type:** Outcome      **Measure Frequency:** Annually  
**Measure Baseline:** 100%, FY 2005  
**Measure Target:** 100%, each year of the 2006-2008 biennium  
**Measure Source and Calculation:** Payroll Operations maintains data.

# **Service Area Plan**

## ***Department of Accounts***

### ***Financial Reporting (73704)***

## **Service Area Background Information**

### **Service Area Description**

The Virginia Constitution requires that accounts be maintained and reported based on when cash is received and paid out. This service area involves ongoing reporting of cash activity in the state accounts throughout the year. DOA reports cash activity in state accounts throughout the year for the Governor, Secretary of Finance and General Assembly include the monthly report on the cash position of the Commonwealth. A general fund preliminary annual report is prepared by August 15 as required by law.

This service area produces the Comprehensive Annual Financial Report (CAFR) of the Commonwealth, which is audited by the Auditor of Public Accounts. Generally accepted accounting principals (GAAP) are promulgated by the Governmental Accounting Standards Board (GASB) and include the recognition of accrued assets and liabilities along with other non-cash accounting requirements. Planning, information gathering, and preparation of this report take approximately 6 1/2 months. In order to obtain all of the financial information necessary to prepare the CAFR, DOA issues the State Agency, Higher Education, and Component Unit Financial Statement Directives. These Directives provide guidance and assistance to State Agencies, Institutions of Higher Education, and Component units on the GAAP presentation of financial statement information.

This service area summarizes and simplifies the presentation of information contained in the Commonwealth's Comprehensive Annual Financial Report in a report often referred to as the "popular report." This report is intended to better inform the public about the Commonwealth's financial condition without excessive detail or the use of technical accounting terms. This service area also produces the Schedule of Expenditures of Federal Awards for inclusion in the Statewide Single Audit Report. The schedule is prepared in accordance with the requirements of OMB Federal Circular A-133.

The Code of Virginia (§2.2-4801 et seq., the Virginia Debt Collection Act) assigns DOA the responsibility to provide oversight reporting, and monitoring for the procedures used by state agencies to collect accounts receivable. Data on accounts receivable balances are compiled quarterly. These data are also used for the Comprehensive Annual Financial Report of the Commonwealth (CAFR) and the Report to the Citizens of the Commonwealth (PAFR).

This service area prepares two indirect cost allocation plans. The first is prepared in accordance with OMB Circular A-87 and is used by agencies entitled to recover indirect costs from federal grants and contracts. The plan is audited and approved by the federal government on behalf of the Commonwealth and recovered over \$190 million from federal sources in FY 2004. In addition, a second "full costing" plan is developed for DPB that supports the recovery of indirect costs borne by the General Fund on behalf of non-general funded agencies and programs. The Appropriation Act is used to recover these costs for the General Fund. In FY 2004, \$7.5 million was recovered for the General Fund through this program.

This service area accounts for all major land, building and equipment assets of the Commonwealth. Also included is the accounting for certain capital leases, which are reflected as assets in the Commonwealth financial statements. Typically about 40,000 fixed asset transactions are processed annually.

# Service Area Plan

## Department of Accounts

### Financial Reporting (73704)

#### **Service Area Alignment to Mission**

This area supports the mission of the agency by enhancing the integrity of the Commonwealth's financial reporting. The unqualified audit opinion and the receipt of the Certificate of Excellence in Financial Reporting are evidence of the value of this area.

#### **Service Area Statutory Authority**

§ 2.2-813 establishes the basis for this service area. This section is as follows:

The Comptroller shall...make a preliminary annual report to the Governor on or before August 15...(and)...a final report on or before December 15...the final report shall be prepared, insofar as practical, in conformance with generally accepted accounting principles.

#### **Service Area Customer Base**

Customers	Served	Potential
Fiscal areas in state agencies	230	230
Some non-state agencies are required to comply with financial reporting directives	25	25
Standard and Poor's, Moody's, Fitch	3	3

#### **Service Area Products and Services**

- This area produces the Comprehensive Annual Financial Report (CAFR) for the Commonwealth of Virginia.
- This area produces the Preliminary Annual Report of the Commonwealth.
- This area also produces the Popular Annual Financial Report (PAFR).

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address. The impact of new Code and accounting requirements on our system and business.

#### **Anticipated Changes to Service Area Products and Services**

We anticipate enhancements to our systems identified through analysis and enhancements which will be required to meet new Code or accounting requirements.

#### **Service Area Financial Summary**

This area is entirely funded by general funds.

	<b><u>Fiscal Year 2007</u></b>		<b><u>Fiscal Year 2008</u></b>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$1,195,589	\$0	\$1,195,589	\$0
Changes to Base	\$88,174	\$0	\$88,174	\$0
<b>SERVICE AREA</b>	<b>\$1,283,763</b>	<b>\$0</b>	<b>\$1,283,763</b>	<b>\$0</b>

## **Service Area Objectives, Measures, and Strategies**

# **Service Area Plan**

## **Department of Accounts**

### **Financial Reporting (73704)**

#### **Objective 73704.01**

##### ***Produce a quality Comprehensive Annual Financial Report (CAFR).***

It is the objective of this area to maintain the record of the last 18 years by obtaining an unqualified audit opinion and a Certificate of Excellence in Financial Reporting. These two objectives are critical to the state maintaining a AAA rating from the rating agencies.

##### **This Objective Supports the Following Agency Goals:**

- Produce a comprehensive annual financial report (CAFR) that receives an unqualified audit opinion and receives the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

##### **This Objective Has The Following Measure(s):**

###### **• Measure 73704.01.00**

***Number of consecutive years to receive an unqualified audit opinion and the Certificate of Excellence in***

**Measure Type:** Outcome

**Measure Frequency:** Annually

**Measure Baseline:** 18 years, FY 2005

**Measure Target:** FY 2006- 19; FY 2007 - 20

**Measure Source and Calculation:** The unqualified opinion is rendered by APA upon audit of the CAFR and the Certificate of Excellence in Financial Reporting is provided by the Government Finance Officers of America (GFOA).

##### **Objective 73704.01 Has the Following Strategies:**

- Maintain up to date knowledge of GASB statements to ensure that the CAFR meets the standards to receive both the unqualified opinion and the Certificate of Excellence in Financial Reporting.

#### **Objective 73704.02**

##### ***Meet requirements of the Code of Virginia's Debt Collection Act.***

Chapter 48 of the Code of Virginia requires DOA to oversee, report on, and monitor the Commonwealth's accounts receivable program. DOA has issued policies and procedures on accounting, collecting, reporting, and writing off uncollectible accounts receivable. DOA also provides technical assistance to agencies and uses statistical analyses and audit reports to monitor effectiveness.

##### **This Objective Supports the Following Agency Goals:**

- Produce a comprehensive annual financial report (CAFR) that receives an unqualified audit opinion and receives the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

##### **This Objective Has The Following Measure(s):**

###### **• Measure 73704.02.02**

***Frequency that DOA monitors agency submission of quarterly and annual reports on accounts***

**Measure Type:** Output

**Measure Frequency:** Quarterly

# **Service Area Plan**

## **Department of Accounts**

### **Financial Reporting (73704)**

**Measure Baseline:** Quarterly and annually, FY 2005

**Measure Target:** Quarterly and annually, 2006-2008 biennium

**Measure Source and Calculation:** Financial reporting maintains this data.

#### **Objective 73704.02 Has the Following Strategies:**

- Policies and procedures are in place to ensure that adequate monitoring is being done to ensure that this measure is met.

#### **Objective 73704.03**

##### ***Monitor agencies and institutions responses to APA audit reports.***

DOA has issued policies and procedures requiring written responses and a corrective action workplan (CAW) to APA audit deficiencies. The responses must be submitted within 30 days of receiving the audit report.

#### **This Objective Supports the Following Agency Goals:**

- Produce a comprehensive annual financial report (CAFR) that receives an unqualified audit opinion and receives the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

#### **This Objective Has The Following Measure(s):**

- **Measure 73704.03.03**

***Frequency that agency work plans submitted in response to APA audit findings are monitored.***

**Measure Type:** Outcome

**Measure Frequency:** Quarterly

**Measure Baseline:** Quarterly, FY 2005.

**Measure Target:** Quarterly, each fiscal year

**Measure Source and Calculation:** A review of the responses is published quarterly in the Comptroller's Report on Statewide Financial Management and Compliance.

#### **Objective 73704.03 Has the Following Strategies:**

- Procedures in place to publish the quarterly report ensure that this measure is met.

#### **Objective 73704.04**

##### ***Manage agency compliance with fixed asset and lease accounting policies.***

Fixed asset accounting policies and procedures are published in the CAPP manual. Agencies are required to comply with these policies. These policies ensure that agencies account for all major land, building and equipment assets of the Commonwealth. Also included is the accounting for certain capital leases, which are reflected as assets in the Commonwealth financial statements. Typically about 60,000 fixed asset transactions are processed annually.

DOA issues policies and procedures on how to properly account for leases. Financial reporting requirements require that lease activity is fully and appropriately disclosed in the CAFR. Generally Accepted Accounting Principles (GAAP) regarding leases for governmental entities is set forth in the Financial Accounting Standards Board (FASB) statement number 13.

#### **This Objective Supports the Following Agency Goals:**

# **Service Area Plan**

## **Department of Accounts**

### **Financial Reporting (73704)**

- Produce a comprehensive annual financial report (CAFR) that receives an unqualified audit opinion and receives the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

#### **This Objective Has The Following Measure(s):**

- **Measure 73704.04.04**

*Produce materially accurate financial information related to the Commonwealth's fixed assets and*

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** Materially accurate fixed asset and lease information has been produced in the Commonwealth since 1986.

**Measure Target:** Continue producing materially accurate fixed asset and lease information.

**Measure Source and Calculation:** Financial reporting maintains this information.

#### **Objective 73704.04 Has the Following Strategies:**

- Follow procedures in Financial Reporting to ensure that fixed assets standards are met.

#### **Objective 73704.05**

*Develop an accurate Schedule of Expenditures of Federal Awards to ensure compliance with federal requirements.*

Financial reporting produces the Schedule of Expenditures of Federal Awards for inclusion in the Statewide Single Audit Report. The schedule is prepared in accordance with the requirements of OMB Federal Circular A-133. This activity provides guidance to State Agencies, Institutions of Higher Education and Component Units on the preparation of their federal Schedules. This sub-activity requires the services of a highly technical financial analyst for about two months.

#### **This Objective Supports the Following Agency Goals:**

- Produce a comprehensive annual financial report (CAFR) that receives an unqualified audit opinion and receives the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

#### **This Objective Has The Following Measure(s):**

- **Measure 73704.05.00**

*Consecutive years that an accurate Schedule of Expenditures of Federal Awards was produced by DOA.*

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** This schedule has been successfully produced by DOA for the last 7 years.

**Measure Target:** Continue producing this schedule.

**Measure Source and Calculation:** Financial reporting maintains this data.

#### **Objective 73704.05 Has the Following Strategies:**

- Policies in Financial Reporting are in place to ensure that this schedule is completed.

# **Service Area Plan**

## **Department of Accounts**

### **Financial Reporting (73704)**

#### **Objective 73704.06**

##### ***Ensure statewide compliance with the Prompt Payment Act.***

The Prompt Payment Act (Article 2.1, Code of Virginia § § 11.62.1 through 11.62.11). The prompt pay act promotes sound cash management and improved vendor relationships by ensuring timely payments for goods and services. Agency compliance with the act is monitored and reported on in the Comptroller's "Report on Statewide Financial Management and Compliance".

##### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

##### **This Objective Has The Following Measure(s):**

- **Measure 73704.06.07**

##### ***Monitor vendor payments to determine which are paid by the due date.***

**Measure Type:** Output

**Measure Frequency:** Quarterly

**Measure Baseline:** DOA monitors vendor payments quarterly.

**Measure Target:** Continue monitoring vendor payments.

**Measure Source and Calculation:** Financial Reporting maintains this data.

##### **Objective 73704.06 Has the Following Strategies:**

- The monthly prompt pay statistics are produced by CARS and the quarterly reporting of this is accomplished by the publishing of the quarterly report.

#### **Objective 73704.07**

##### ***Develop statewide Indirect Cost Allocation Plans.***

The Statewide indirect cost allocation plan is prepared in accordance with OMB Circular A-87 and is used by agencies entitled to recover indirect costs from federal grants and contracts. DOA's plan is audited and approved by the federal government on behalf of the Commonwealth. This plan recovered over \$190 million from federal sources in FY 2004.

A "full costing" plan is developed for DPB that supports the recovery of indirect costs borne by the General Fund on behalf of non-general funded agencies and programs. The Appropriation Act is used to recover these costs for the General Fund. In FY 2004, \$7.5 million was recovered for the General Fund through this program.

##### **This Objective Supports the Following Agency Goals:**

- Maintain the integrity of the accounting and payroll systems of the Commonwealth to provide for accurate financial and accounting information.

##### **This Objective Has The Following Measure(s):**

- **Measure 73704.07.08**

##### ***Develop federal Indirect Cost Allocation plan in accordance with federal circular A-87.***

**Measure Type:** Outcome

**Measure Frequency:** Annually



## **Service Area Plan**

### ***Department of Accounts***

#### ***Financial Reporting (73704)***

**Measure Baseline:** Annual, FY 2005

**Measure Target:** Annual, 2006-2008

**Measure Source and Calculation:** Financial reporting

- **Measure 73704.07.09**

***Develop a Full-Costing Statewide Indirect Cost Allocation Plan.***

**Measure Type:** Output

**Measure Frequency:** Annually

**Measure Baseline:** Annual, FY 2004. (In 2004, \$7.5 million was collected for the General Fund of the Commonwealth.)

**Measure Target:** Annual, 2006 - 2008 biennium

**Measure Source and Calculation:** Financial reporting maintains this data.

**Objective 73704.07 Has the Following Strategies:**

- Continue to develop a Full-Costing Statewide Indirect Cost Allocation Plan.

**Service Area Plan**  
**Department of Accounts**  
**Administrative and Support Services (79900)**

## **Service Area Background Information**

### **Service Area Description**

DOA's administrative services section provide payroll, invoice processing/accounts payable and accounting reconciliation services in support of the Departments of Accounts, Treasury, and Planning and Budget. DOA staff provides accounts payable services to the State Council of Higher Education in Virginia, the Commonwealth Health Research Board & the Virginia Racing Commission.

DOA was among the first agencies to adopt an administrative service bureau that supports the routine technical aspects of administrative operations for more than one agency. To accomplish this, the DOA administrative services staff adopted a customer oriented approach to their work which emphasized quality attention to service needs regardless of whether the service was for DOA or another supported agency.

In order to provide uniform accounting procedures for state government, DOA publishes the Commonwealth Accounting Policies and Procedures Manual (CAPP). The CAPP is a four volume set of prescribed accounting practices which is used by all agencies of state government. A publications unit manages the frequent revisions to the CAPP which are required by changes in state or federal law, generally accepted accounting principals, or administrative policy. Starting in FY 2003, the CAPP manual is no longer printed, but is still updated regularly and posted on the internet.

This service area also publishes other documents, such as the Quarterly Report, that require high quality finishing and numerous copies to be distributed. In addition to printed items, the publishing unit utilizes the DOA Web Page as a means of making DOA publications electronically accessible. This technique significantly reduces the production and distribution costs for DOA, particularly for very lengthy publications such as the Comprehensive Annual Financial Report (CAFR).

This service area also manages the process of Line of Duty claims for the Commonwealth. DOA is responsible for making lump sum payments to the beneficiaries of certain public safety personnel (e.g., police, fire, rescue) who die from work-related causes and an increasing number of monthly payments for health insurance for disabled public safety personnel injured in the line of duty and their spouses and dependents.

Code § 2.2-814 requires the Comptroller be served for claims against the Commonwealth whenever the specific responsible state official cannot be determined.

DOA's public records unit is the official repository for all documents pertaining to cash deposit and disbursement transactions, unless that responsibility has been delegated by the Comptroller pursuant to the decentralization initiative described earlier. The public records unit has been steadily reducing in size as decentralization moved forward. However, a residual responsibility will remain for the storage of records pertaining to non-decentralized agencies, including those of elected officials, and for the records generated by DOA's own central processing activity.

### **Service Area Alignment to Mission**

This area handles the accounting, budgeting, payroll, and human resources activities for DOA and

# Service Area Plan

## Department of Accounts

### Administrative and Support Services (79900)

supports the other service areas.

#### **Service Area Statutory Authority**

Code of Virginia Title 2.2 Chapter 8

#### **Service Area Customer Base**

Customers	Served	Potential
All COV agencies and institutions	230	230
Money Committee Staffs and Members	200	200

#### **Service Area Products and Services**

- Administrative Service Bureau
- This area produces the Commonwealth Accounting Policies and Procedures (CAPP) manual that provides policy guidance to agencies of the Commonwealth.
- This area process Line of Duty claim and insurance payments.

#### **Factors Impacting Service Area Products and Services**

The ability to attract and retain talented employees to handle the complex issues that DOA must address.

Line of Duty benefits are defined by the Code of Virginia, any changes to the Code will affect processing of claims/services offered.

The number of agencies that utilize the benefits of the Administrative Service Bureau will affect the volume of transactions that have to be processed.

#### **Anticipated Changes to Service Area Products and Services**

Services could be expanded if other agencies decide to utilize the Service Bureau.

#### **Service Area Financial Summary**

This area is entirely funded by general funds.

	<b><u>Fiscal Year 2007</u></b>		<b><u>Fiscal Year 2008</u></b>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$1,078,965	\$0	\$1,078,965	\$0
Changes to Base	\$195,938	\$0	\$195,938	\$0
<b>SERVICE AREA</b>	<b>\$1,274,903</b>	<b>\$0</b>	<b>\$1,274,903</b>	<b>\$0</b>

## **Service Area Objectives, Measures, and Strategies**

#### **Objective 79900.01**

*Manage service bureau agencies in accordance with state policies.*

Administrative Services provides A/P services to 5 other agencies. This objective is designed to ensure that excellent service is provided to our services bureau agencies.

**Service Area Plan**  
**Department of Accounts**  
**Administrative and Support Services (79900)**

**This Objective Supports the Following Agency Goals:**

- Strengthen oversight and improve agency internal controls.

**This Objective Has The Following Measure(s):**

- **Measure 79900.01.01**

*Percent compliance with the Prompt Payment Act.*

**Measure Type:** Output

**Measure Frequency:** Quarterly

**Measure Baseline:** 99%, 2005

**Measure Target:** Greater than 95%, 2006-2008 biennium

**Measure Source and Calculation:** DOA produces the prompt pay report on a quarterly basis.

- **Measure 79900.01.02**

*Process Line of Duty claims promptly.*

**Measure Type:** Outcome

**Measure Frequency:** Other

**Measure Baseline:** The Code of Virginia requires that claims be processed within 45 days of receipt. Currently processing all claims within that time period, except when waiting on additional information from claimant.

**Measure Target:** Process all claims within 40 days.

**Measure Source and Calculation:** Claims are date stamped in when received and the letter to claimants is dated. This information is maintained by Administrative Services.

**Objective 79900.01 Has the Following Strategies:**

- Meet the requirements of the Prompt Payment Act (PPA) and the Comptroller's policy to pay vendors in accordance with the PPA 95% of the time.

**Objective 79900.02**

*To ensure that resources are used efficiently and programs are managed effectively, and in a manner consistent with applicable state and federal requirements.*

Meet the expectations in all areas of the Governor's Management Scorecard.

**This Objective Supports the Following Agency Goals:**

Strengthen oversight and improve agency internal controls.

**This Objective Has The Following Measure(s):**

- **Measure 79900.02.02**

*Percent of Governor's Management Scorecard categories marked as meets expectations for agency.*

**Measure Type:** Outcome

**Measure Frequency:** Annually

**Measure Baseline:** 100%, FY 2005

**Measure Target:** 100%, 2006-2008 biennium.

**Measure Source and Calculation:** Governor's Management Scorecard

**Service Area Plan**  
**Department of Accounts**  
**Payroll Service Bureau (82601)**

## **Service Area Background Information**

### **Service Area Description**

DOA operates a payroll service bureau that supports agency level payroll, leave, and certain human resource and benefit data entry activities for over 6,000 employees in 37 agencies. In addition to performing the processing responsibilities for payroll, leave accounting and benefit administration, the Payroll Service Bureau also prepares payroll related reconciliations such the monthly Healthcare reconciliation, the VRS reconciliation of retirement benefits, the administration of reciprocal taxing for non-Virginia state employees, the Quarterly and Annual Certifications of Taxable Wages and the Leave Liability Attachment to satisfy the financial reporting directive issued by DOA.

To support certain Human Resource policies relevant to payroll, the Bureau prepares and enters the monthly Employee Position Report (EPR) information and maintains the 1,500 Hour Wage Reporting for the participating agencies' wage employee rolls. It also prepares responses for any CIPPS/PMIS Exceptions that occur as a result of differences detected between PMIS and CIPPS.

### **Service Area Alignment to Mission**

This area improves the effectiveness of processing pay for over 35 agencies in the Commonwealth.

### **Service Area Statutory Authority**

Chapter 951 (2005 Virginia Acts of Assembly) Item 275 A. 1.

§ 2.2-803. Financial accounting and control

Unified financial accounting and control shall be established through the departments and agencies of the Commonwealth, in the manner prescribed in this chapter. The Comptroller shall prescribe what accounts shall be kept by each state agency in addition to the system of general accounting maintained in the Comptroller's office. In prescribing what accounts shall be kept by each state agency, the Comptroller shall take care that there shall be no unnecessary duplication. The Comptroller shall direct the development of a modern, effective and uniform system of bookkeeping and accounting, to include (i) an efficient system of checks and balances between the officers at the seat of the government entrusted with the collection and receipt, custody and disbursement of the revenues of the Commonwealth; and (ii) a system of accounting, applicable to all state officers, departments, boards, commissions, agencies, and penal, educational and eleemosynary institutions maintained in whole or in part by the Commonwealth, which shall be suitable to their respective needs, considering their relation to each other and their relation to subordinate officers and officials. All systems so developed shall require the approval and certification of the Auditor of Public Accounts that they are adequate for purposes of audit and financial control.

As to the operation of merchandising activities, or other centralized support services provided by one state agency to other state agencies for which charges are made, the system of accounting shall be designed to reflect all charges properly allocable so that the net profit or loss therefrom shall be reflected. In the furtherance of this objective the Joint Legislative Audit and Review Commission may direct the Comptroller to establish under such terms and conditions as they may determine internal service fund accounts on his books and record therein the receipts and expenditures of these several functions. The Comptroller shall provide the agencies responsible for the operations of these functions with working

# Service Area Plan

## Department of Accounts

### Payroll Service Bureau (82601)

capital advances with which to finance the operations pursuant to appropriations made by law. The Joint Legislative Audit and Review Commission may direct the Comptroller to transfer excess fund balances to the general fund or to remove from his books internal service fund accounts that are no longer considered appropriate and record the necessary transfer of funds.

Unit prices of services rendered by internal service funds shall be fixed so that all costs properly allocable to providing the service shall be fully recoverable.

The Comptroller shall maintain a full explanation of all systems of accounting devised and adopted in furtherance of this section, but no copyright system shall be adopted that shall entail additional cost upon the Commonwealth by reason of such copyright. The systems of accounting shall be communicated by the Comptroller to the officials affected thereby, and he shall as soon as possible instruct the officials as to the systems of accounting. Should any of the state offices, departments, boards, commissions, agencies, or institutions refuse or neglect to adopt the systems of accounting developed by the Comptroller, then upon suit of the Attorney General a writ of mandamus will lie to the Supreme Court to compel the adoption. It shall be the duty of the Attorney General to promptly institute such suit in any such case.

(1975, c. 323, § 2.1-196.1; 1976, c. 533; 1984, c. 612; 2001, c. 844.)

#### **Service Area Customer Base**

Customers	Served	Potential
Agency employees paid	6,500	6,500

#### **Service Area Products and Services**

- The product for this area is the timely payment of more than 6,100 employees each pay.

#### **Factors Impacting Service Area Products and Services**

The number of agencies that utilize the benefits of the Payroll Service Bureau will affect the volume of transactions that have to be processed.

#### **Anticipated Changes to Service Area Products and Services**

Services could be expanded if other agencies decide to utilize the Service Bureau.

#### **Service Area Financial Summary**

This area receives both General Fund dollars and is reimbursed by non-general funds for services provided.

	<b><u>Fiscal Year 2007</u></b>		<b><u>Fiscal Year 2008</u></b>	
	<b>General Fund</b>	<b>Nongeneral Fund</b>	<b>General Fund</b>	<b>Nongeneral Fund</b>
Base Budget	\$458,979	\$0	\$458,979	\$0
Changes to Base	\$50,654	\$0	\$50,654	\$0
<b>SERVICE AREA</b>	<b>\$509,633</b>	<b>\$0</b>	<b>\$509,633</b>	<b>\$0</b>

**Service Area Plan**  
**Department of Accounts**  
**Payroll Service Bureau (82601)**

## **Service Area Objectives, Measures, and Strategies**

### **Objective 82601.01**

*Provide high quality payroll, fringe benefit and leave administration services for agencies participating in the payroll service bureau.*

This objective is intended to provide a quality service for our customers at a reasonable price.

#### **This Objective Supports the Following Agency Goals:**

- Strengthen oversight and improve agency internal controls.

#### **This Objective Has The Following Measure(s):**

##### **Measure 82601.01.00**

*Achieve a satisfactory ranking on the overall customer service survey for each agency served.*

**Measure Type:** Outcome

**Measure Frequency:** Annually

**Measure Baseline:** Achieve a satisfactory customer service ranking from all participating agencies.

**Measure Target:** Continue to receive a satisfactory service rating from all participating agencies.

**Measure Source and Calculation:** Survey is distributed to all participating agencies to determine the level of service being provided. The survey is done annually.

#### **Objective 82601.01 Has the Following Strategies:**

- Monitor customer service levels by maintaining good communications throughout the ratings period and address deficiencies immediately.